

1956

Haskins & Sells selected papers -- 1956, Foreword; Haskins & Sells selected papers -- 1956, Table of contents

Anonymous

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

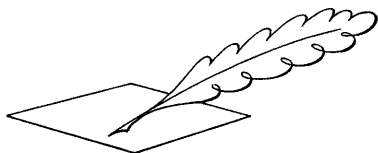
Recommended Citation

Haskins & Sells Selected Papers, 1956, p. 0

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

SELECTED PAPERS

1956



HASKINS & SELLS

FOREWORD

Upon those entrusted with accounting responsibility rests the obligation to take place, with their contemporaries, in the forums of accounting discussion. The vitality of accounting springs from the evolution of new concepts and the regeneration of older postulates: it depends upon a capacity to respond to the need for re-examination against changing experience.

The papers reproduced in this volume, like the one for 1955, represent a part of the contributions by members of our organization to discussions of various subjects in fields of interest to accountants. A list of other similar papers is given in the Appendix.

HASKINS & SELLS

June 1957

TABLE OF CONTENTS

		Page
Electronics and the Internal Auditor	Virgil F. Blank	9
Electronics—Some Possibilities and Limitations	Virgil F. Blank	21
Partnerships	Edward W. Carmody	38
Audit of a Life Insurance Company by Certified Public Accountants	Henry S. Chapin	48
Electronics and Waterline Accounting	Henry S. Chapin	57
A Survey of College and University Encumbrance Methods	Robert F. Dickey	69
Staff Training	Louis J. Dreuil	79
Income Tax Problems of Fiduciaries and Beneficiaries	Laurence O. Eames	86
Should the Standards of Accreditation for the Certified Public Accounting Certificate Be Revised?	Arthur B. Foye	92
Depreciation Problems	Thomas J. Graves	97
1954 Internal Revenue Code Two Years Later	Thomas J. Graves	105
Internal Control	Richard H. Grosse	114
Interim Work and Client Cooperation Contribute to Early Completion of the Audit	Karl A. Herrhammer	128
Some Auditing Aspects of Electronic Data Processing Systems	Roland E. King	139
Tax Problems of Small Business	Jack Macy	147

A Review of "Accounting Trends and Techniques, Ninth Edition, 1955"	N. Loyall McLaren	163
Thin Corporations	William R. McNamara	165
Surveying the Existing Business Organization in Connection with Effective Machine Methods of Processing Data (Non-Electronic)	Gordon L. Murray	170
Professional Competence	John M. Neumayer	186
Reports and Analyses from Electronic Computers	Maurice S. Newman	194
An Introduction to Electronic Data Processing	Robert D. Niemeyer	210
Automation in Stock-Brokerage Firms	Paul W. Pinkerton	221
Helping to Put Electronic Equipment to Work for Business	Paul W. Pinkerton	238
Auditing and Internal Control	Weldon Powell	248
Business Separations	Weldon Powell	261
Lawyers and CPAs	John W. Queenan	268
Presentation of Special Reports	John W. Queenan	277
Allocation of Basis Upon Purchase of Stock of Subsidiary — The Kimbell-Diamond Rule	Charles F. Reinhardt	290
Organization for Better Accounting and Financial Service	Daniel M. Sheehan	308
The Relation of Invested Capital to Profit	Daniel M. Sheehan	318
Recent Developments in Accounting	Everett J. Shifflett	329
Review of Recent Changes in Louisiana Income Tax Law	H. Paul Simon	338
Electronics—A Challenge to Auditors	Robert G. Wright	344
Electronics' Challenge to Machine Accountants	Robert G. Wright	359
Appendix		367

SELECTED PAPERS • 1956